fiscal year, for its current fiscal year, to the attorney general or a person requesting the information within five days of the request.

- 3. a. If a professional commercial fund-raiser or charitable organization fails to provide financial information as required or requested, the fund-raiser or organization shall file the financial disclosure information with the attorney general within seven days of its failure to have provided the disclosure information and, thereafter, file, if required by the attorney general, annual financial disclosure information with the attorney general.
- b. The attorney general may seek an injunction pursuant to section 714.16 prohibiting the professional commercial fund-raiser or charitable organization from soliciting contributions until the required financial information has been disclosed to the attorney general, person, or government entity making the request.
- 4. The client lists of a professional commercial fund-raiser, if required to be filed as part of the application for registration, shall be confidential and may be used only for law enforcement purposes.
- 5. The attorney general shall collect a fee of ten dollars for each registration permit issued. A permit shall expire twelve months following the date of issuance.
 - 6. The attorney general may make reasonable rules to enforce the provisions of this chapter.
- Sec. 3. NEW SECTION. 122.2A USE OF ANOTHER ORGANIZATION'S NAME IN SOLICITATION PENALTY.

A charitable organization shall not solicit contributions for a charitable purpose in this state, where the charitable organization claims that a portion or all of the contributions received will be given to another charitable organization in this state, without permission from the other charitable organization that its name may be referred to as part of the solicitation.

Sec. 4. Section 122.3, Code Supplement 1989, is amended by striking the section and inserting in lieu thereof the following:

122.3 ENFORCEMENT - PENALTY.

The attorney general shall enforce the provisions of this chapter.

A violation of this chapter is a violation of section 714.16, subsection 2, paragraph "a". The provisions of section 714.16, including but not limited to provisions relating to investigation, injunctive relief, and penalties, shall apply to this chapter.

- Sec. 5. Section 122.6, Code 1989, is repealed.
- Sec. 6. Sections 122.4, 122.5, and 122.7, Code Supplement 1989, are repealed.

Approved April 27, 1990

CHAPTER 1203

DELINQUENT TAX LIENS S.F. 2416

AN ACT relating to transfer and expiration of the delinquent tax liens and the service of notice of expiration of the right of redemption from tax sales on certain persons with an interest in the real estate, and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 446.16, Code 1989, is amended to read as follows: $446.16 \, \text{BID} - \text{PURCHASER}.$

The person who offers to pay the amount of taxes which are a lien on any parcel of land or city lot for the smallest portion thereof shall be the purchaser, and when such the purchaser

shall designate the portion of any tract of land or city lot for which the purchaser will pay the whole amount of taxes for which it may be sold, the portion thus designated shall be an undivided portion. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid by an individual, by assignment or purchased at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 2. Section 446.29, Code 1989, is amended to read as follows: 446.29 CERTIFICATE OF PURCHASE.

The treasurer shall prepare, sign, and deliver to the purchaser of any real estate sold for the nonpayment of taxes a certificate of purchase, describing it as shown in the record of sales, giving the part of each tract or lot sold, the amount of each kind of tax, interest, and costs for each tract or lot as described in the record, and that payment has been made. Not more than one parcel or description shall be entered upon each certificate of purchase. The delinquent tax lien transfers with the tax sale certificate, whether held by the county or if paid by an individual, by assignment or purchased at the tax sale. The delinquent tax lien expires when the tax sale certificate expires.

Sec. 3. Section 447.9, unnumbered paragraph 2, Code Supplement 1989, is amended to read as follows:

Service of the notice shall also be made by mail on any mortgagee having a lien upon the real estate, a vendor of the real estate under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and any other person who has an interest of record, at the person's last known address, if the mortgagee, vendor, lessor, or other person has filed a request for notice, as prescribed in section 446.9, subsection 3, and on the state of Iowa in case of an old-age assistance lien by service upon the state department of human services. The notice shall also be served on any city where the real estate is situated.

Sec. 4

Notwithstanding any other provision of law, a county board of supervisors shall abate the property taxes due and payable or refund the property taxes, if paid, which were due and payable in the fiscal year beginning July 1, 1989, of a nonprofit entity formed for historical purposes that is exempt from federal income taxation if that nonprofit entity failed to apply for a property tax exemption and the exemption would have been granted if the entity had applied. This section is repealed August 15, 1990.

Sec. 5

This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 27, 1990

CHAPTER 1204

INSPECTIONS AND APPEALS DEPARTMENT AUTHORITY H.F. 178

AN ACT relating to the department of inspections and appeals and its licensing, rulemaking, and enforcement authority with respect to health and human resources matters, and providing properly related matters.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 10A.402, subsection 5, Code 1989, is amended to read as follows:
5. Investigations and collections relative to the liquidation of overpayment debts owed to the department of human services. Collection methods include but are not limited to small